

Resolution
For Adoption of the Fiscal Year 2014-15 Budgets
By the Board of Education

RESOLVED, that this Resolution shall be the general appropriations of Bloomfield Hills Schools for the fiscal year. A resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all revenue received by Bloomfield Hills Schools.

BE IT FURTHER RESOLVED that the millage rates of Bloomfield Hills Schools for the fiscal year 2014-15 be approved as presented below.

Tax Base	Purpose	No. Of Mills
Non-Homestead	General Operating	18.0000
Commercial Personal Property	General Operating	14.1563
Homestead	General Operating	8.1563
All Properties	Debt Service	0.9586
All Properties	Sinking Fund	0.7389

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the **GENERAL FUND** of Bloomfield Hills Schools for the fiscal year is as follows:

Revenue

Local Sources	\$36,986,747
Interdistrict Sources	4,062,915
State Sources	40,764,713
Federal Sources	2,484,354
Total Revenue	84,298,729
Total Projected Fund Balance, July 1, 2014	21,735,117
TOTAL AVAILABLE TO APPROPRIATE	\$106,033,846

BE IT FURTHER RESOLVED, that \$86,622,535 of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures

Instruction	
Basic Programs	\$42,281,552
Special Education and Other Added Needs	8,033,477
Other Instruction	1,002,193
Total Instruction	51,317,222
Support Services	
Pupil Services	\$5,951,938
Instructional Services	4,258,532
School Administration	4,225,700

Resolution For Adoption of FY2014-15 Budgets (continued)

General Administration	696,181
Business Services	1,228,626
Physical Plant Services	6,961,917
Transportation	3,698,674
Central Services	3,197,783
Total Support Services	30,219,351
Cocurricular Activities	1,895,940
Community Services	1,448,184
Repayment of Loan	241,838
Transfers out	1,500,000
TOTAL APPROPRIATED GENERAL FUND	\$86,622,535

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the **SPECIAL REVENUE FUNDS** of Bloomfield Hills Schools for the fiscal year is as follows:

Revenue	
Local Sources	\$3,176,466
Interdistrict Sources	12,827,058
State Sources	3,174,835
Federal Sources	299,838
Total Revenue and Other Sources	19,478,197
Total Projected Fund Balance, July 1, 2014	7,746,327
TOTAL AVAILABLE TO APPROPRIATE	\$27,224,524

BE IT FURTHER RESOLVED, that \$19,679,724 of the total available to appropriate in the **SPECIAL REVENUE FUNDS** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Instruction	
Basic Programs	\$3,839,008
Special Education and Other Added Needs	6,700,415
Total Instruction	10,539,423
Support Services	
Pupil Services	\$2,200,996
Instructional Services	803,904
School Administration	663,439
Physical Plant Services	1,719,150
Transportation	68,065
Total Support Services	5,455,554

Resolution For Adoption of FY2014-15 Budgets (continued)

Community Services	1,442,119
Food Service Fund	1,947,628
Repayment of Loan	295,000
TOTAL APPROPRIATED SPECIAL REVENUE FUNDS	\$19,679,724

BE IT FURTHER RESOLVED that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budgets adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amount appropriated by the Board of Education and in keeping with the budgetary policy adopted by the Board.

Bloomfield Hills Schools
FY2014-15 Original Budget
General Fund

	2013-14 Final Budget	2014-15 Original Budget	Change
REVENUES			
Local Sources	36,847,800	36,986,747	138,947
Interdistrict Sources	3,974,115	4,062,915	88,800
State Sources	38,436,775	40,764,713	2,327,938
Federal Sources	2,768,196	2,484,354	(283,842)
TOTAL REVENUES	<u>82,026,886</u>	<u>84,298,729</u>	<u>2,271,843</u>
EXPENDITURES			
INSTRUCTION			
Elementary School	13,602,148	14,333,038	730,890
Middle School	13,501,222	14,111,662	610,440
High School	13,399,901	13,836,852	436,951
Added Needs	7,271,313	8,033,477	762,164
Other Instruction	1,021,274	1,002,193	(19,081)
TOTAL INSTRUCTION	48,795,858	51,317,222	2,521,364
SUPPORT SERVICES			
Pupil Services	5,905,905	5,951,938	46,033
Instructional Services	4,169,865	4,258,532	88,667
School Administration	4,142,814	4,225,700	82,886
General Administration	782,867	696,181	(86,686)
Business Services	1,202,298	1,228,626	26,328
Physical Plant Services	7,478,956	6,961,917	(517,039)
Transportation	3,672,249	3,698,674	26,425
Central Services	3,232,406	3,197,783	(34,623)
TOTAL SUPPORT SERVICES	30,587,360	30,219,351	(368,009)
Cocurricular Activities	2,068,153	1,895,940	(172,213)
Community Service	1,439,587	1,448,184	8,597
Repayment of Loans	241,838	241,838	-
TOTAL EXPENDITURES	83,132,796	85,122,535	1,989,739
Transfers Out	1,348,945	1,500,000	151,055
TOTAL EXPENDITURES & TRANSFERS OUT	<u>84,481,741</u>	<u>86,622,535</u>	<u>2,140,794</u>
REVENUE OVER (UNDER) EXPENDITURES	(2,454,855)	(2,323,806)	131,049
Fund Balance - Beginning of Year	24,189,972	21,735,117	
Fund Balance - End of Year (projected)	<u>21,735,117</u>	<u>19,411,311</u>	

Bloomfield Hills Schools
FY2014-15 Original Budget
General Fund - By Object

	2013-14 Final Budget	2014-15 Original Budget	Change
REVENUES			
Local Sources	36,847,800	36,986,747	138,947
Interdistrict Sources	3,974,115	4,062,915	88,800
State Sources	38,436,775	40,764,713	2,327,938
Federal Sources	2,768,196	2,484,354	(283,842)
TOTAL REVENUES	<u>82,026,886</u>	<u>84,298,729</u>	<u>2,271,843</u>
EXPENDITURES			
Salaries	44,880,418	44,866,005	(14,413)
Fringe Benefits	24,914,480	27,400,597	2,486,117
Purchased Services	4,603,143	4,374,018	(229,125)
Supplies and Other	4,724,059	4,804,321	80,262
Capital Outlay	483,284	13,087	(470,197)
Debt Service	241,838	241,838	-
Tuition	3,285,574	3,422,669	137,095
Transfers Out	1,348,945	1,500,000	151,055
TOTAL EXPENDITURES & TRANSFERS OUT	<u>84,481,741</u>	<u>86,622,535</u>	<u>2,140,794</u>
REVENUE OVER (UNDER) EXPENDITURES	(2,454,855)	(2,323,806)	131,049
Fund Balance - Beginning of Year (audited)	<u>24,189,972</u>	<u>21,735,117</u>	
Fund Balance - End of Year (projected)	<u>21,735,117</u>	<u>19,411,311</u>	

Bloomfield Hills Schools
FY2014-15 Original Budget
Special Revenue Funds

	2013-14 Final Budget	2014-15 Original Budget	Change
REVENUES			
Local Sources	3,329,931	3,176,466	(153,465)
Interdistrict Sources	13,185,853	12,827,058	(358,795)
State Sources	3,258,027	3,174,835	(83,192)
Federal Sources	375,131	299,838	(75,293)
Transfers In	54,827	-	(54,827)
TOTAL REVENUES	<u>20,203,769</u>	<u>19,478,197</u>	<u>(725,572)</u>
INSTRUCTION			
High School	3,649,246	3,839,008	189,762
Added Needs	7,347,902	6,700,415	(647,487)
TOTAL INSTRUCTION	10,997,148	10,539,423	(457,725)
SUPPORT SERVICE			
Pupil Services	2,337,532	2,200,996	(136,536)
Instructional Services	808,927	803,904	(5,023)
School Administration	643,156	663,439	20,283
Physical Plant Services	1,792,148	1,719,150	(72,998)
Transportation	73,125	68,065	(5,060)
Central Services	694	-	(694)
TOTAL SUPPORT SERVICES	5,655,582	5,455,554	(200,028)
Community Service	1,516,549	1,442,119	(74,430)
Food Service Fund	2,183,931	1,947,628	(236,303)
Repayment of Loans	295,000	295,000	-
TOTAL EXPENDITURES & TRANSFERS OUT	<u>20,648,210</u>	<u>19,679,724</u>	<u>(968,486)</u>
REVENUE OVER (UNDER) EXPENDITURES	(444,441)	(201,527)	242,914
Fund Balance - Beginning of Year	<u>8,190,768</u>	<u>7,746,327</u>	
Fund Balance - End of Year (projected)	<u>7,746,327</u>	<u>7,544,800</u>	

Bloomfield Hills Schools
FY2014-15 Original Budget
Special Revenue Funds - By Object

	2013-14 Final Budget	2014-15 Original Budget	Change
REVENUES			
Local Sources	3,329,931	3,176,466	(153,465)
Interdistrict Sources	13,185,853	12,827,058	(358,795)
State Sources	3,258,027	3,174,835	(83,192)
Federal Sources	375,131	299,838	(75,293)
Transfers In	54,827	-	(54,827)
TOTAL REVENUES	<u>20,203,769</u>	<u>19,478,197</u>	<u>(725,572)</u>
EXPENDITURES			
Salaries	10,364,894	9,824,116	(540,778)
Fringe Benefits	5,425,229	5,117,034	(308,195)
Purchased Services	1,729,403	2,191,392	461,989
Supplies and Other	1,571,766	1,287,763	(284,003)
Capital Outlay	48,488	61,612	13,124
Indirect Costs	824,430	902,807	78,377
Debt Service	295,000	295,000	-
Prior Period Adjustments	389,000	-	(389,000)
TOTAL EXPENDITURES & TRANSFERS OUT	<u>20,648,210</u>	<u>19,679,724</u>	<u>(968,486)</u>
REVENUE OVER (UNDER) EXPENDITURES	(444,441)	(201,527)	242,914
Fund Balance - Beginning of Year (audited)	<u>8,190,768</u>	<u>7,746,327</u>	
Fund Balance - End of Year (projected)	<u>7,746,327</u>	<u>7,544,800</u>	

**BLOOMFIELD HILLS SCHOOLS
FY 2014-15 PROPOSED BUDGET
SPECIAL REVENUE FUNDS**

	CENTER PROGRAMS			RECREATION/COMMUNITY SERVICES			RECREATION MILLAGE		
	2013-14 Proposed Final Budget	2014-15 Proposed Budget	Variance FY2013-14 to FY2014-15	2013-14 Proposed Final Budget	2014-15 Proposed Budget	Variance FY2013-14 to FY2014-15	2013-14 Proposed Final Budget	2014-15 Proposed Budget	Variance FY2013-14 to FY2014-15
REVENUES									
Local Sources	-	-	-	1,195,020	1,195,020	-	67	-	(67)
Interdistrict Sources	8,112,190	7,876,658	(235,532)	-	-	-	-	-	-
State Sources	3,133,402	3,050,210	(83,192)	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	11,245,592	10,926,868	(318,724)	1,195,020	1,195,020	-	67	-	(67)
BASIC INSTRUCTION									
High School	-	-	-	-	-	-	-	-	-
Added Needs	7,347,902	6,700,415	(647,487)	-	-	-	-	-	-
TOTAL BASIC INSTRUCTION	7,347,902	6,700,415	(647,487)	-	-	-	-	-	-
SUPPORT SERVICE									
Pupil Services	2,117,894	1,978,237	(139,657)	-	-	-	-	-	-
Instructional Services	586,723	589,176	2,453	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-	-	-
Physical Plant Services	1,294,608	1,278,317	(16,291)	53,126	53,680	554	57,451	-	(57,451)
Transportation	3,000	2,000	(1,000)	-	-	-	-	-	-
Central Services	-	-	-	-	-	-	-	-	-
TOTAL SUPPORT SERVICES	4,002,225	3,847,730	(154,495)	53,126	53,680	554	57,451	-	(57,451)
Community Service	-	-	-	1,110,436	1,048,177	(62,259)	9,260	-	(9,260)
Food Service Fund	-	-	-	-	-	-	-	-	-
Prior Period Adjustments	-	-	-	-	-	-	-	-	-
Repayment of Loans	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANSFERS OUT	11,350,127	10,548,145	(801,982)	1,163,562	1,101,857	(61,705)	66,711	-	(66,711)
REVENUE OVER (UNDER) EXPENDITURES	(104,535)	378,723	483,258	31,458	93,163	61,705	(66,644)	-	66,644
Fund Balance - Beginning of Year (audited)	5,696,964	5,592,429		383,677	415,135		66,644	-	
Fund Balance - End of Year (projected)	<u>5,592,429</u>	<u>5,971,152</u>		<u>415,135</u>	<u>508,298</u>		<u>-</u>	<u>-</u>	

**BLOOMFIELD HILLS SCHOOLS
FY 2014-15 PROPOSED BUDGET
SPECIAL REVENUE FUNDS**

	FOOD SERVICES			INTERNATIONAL ACADEMY			TOTAL ALL SPECIAL REVENUE FUNDS		
	2013-14 Proposed Final Budget	2014-15 Proposed Budget	Variance FY2013-14 to FY2014-15	2013-14 Proposed Final Budget	2014-15 Proposed Budget	Variance FY2013-14 to FY2014-15	2013-14 Proposed Final Budget	2014-15 Proposed Budget	Variance FY2013-14 to FY2014-15
REVENUES									
Local Sources	1,636,941	1,577,504	(59,437)	497,903	403,942	(93,961)	3,329,931	3,176,466	(153,465)
Interdistrict Sources	-	-	-	5,073,663	4,950,400	(123,263)	13,185,853	12,827,058	(358,795)
State Sources	124,625	124,625	-	-	-	-	3,258,027	3,174,835	(83,192)
Federal Sources	375,131	299,838	(75,293)	-	-	-	375,131	299,838	(75,293)
Transfers In	54,827	-	(54,827)	-	-	-	54,827	-	(54,827)
TOTAL REVENUES	2,191,524	2,001,967	(189,557)	5,571,566	5,354,342	(217,224)	20,203,769	19,478,197	(725,572)
BASIC INSTRUCTION									
High School	-	-	-	3,649,246	3,839,008	189,762	3,649,246	3,839,008	189,762
Added Needs	-	-	-	-	-	-	7,347,902	6,700,415	(647,487)
TOTAL BASIC INSTRUCTION	-	-	-	3,649,246	3,839,008	189,762	10,997,148	10,539,423	(457,725)
SUPPORT SERVICE									
Pupil Services	-	-	-	219,638	222,759	3,121	2,337,532	2,200,996	(136,536)
Instructional Services	-	-	-	222,204	214,728	(7,476)	808,927	803,904	(5,023)
School Administration	-	-	-	643,156	663,439	20,283	643,156	663,439	20,283
Physical Plant Services	-	-	-	387,020	387,153	133	1,792,205	1,719,150	(73,055)
Transportation	52,032	54,339	2,307	18,093	11,726	(6,367)	73,125	68,065	(5,060)
Central Services	-	-	-	694	-	(694)	694	-	(694)
TOTAL SUPPORT SERVICES	52,032	54,339	2,307	1,490,805	1,499,805	9,000	5,655,639	5,455,554	(200,085)
Community Service	-	-	-	396,853	393,942	(2,911)	1,516,549	1,442,119	(74,430)
Food Service Fund	2,183,931	1,947,628	(236,303)	-	-	-	2,183,931	1,947,628	(236,303)
Prior Period Adjustments	-	-	-	-	-	-	-	-	-
Repayment of Loans	-	-	-	295,000	295,000	-	295,000	295,000	-
Transfers Out	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES & TRANSFERS OUT	2,235,963	2,001,967	(233,996)	5,831,904	6,027,755	195,851	20,648,267	19,679,724	(968,543)
REVENUE OVER (UNDER) EXPENDITURES	(44,439)	-	44,439	(260,338)	(673,413)	(413,075)	(444,498)	(201,527)	242,971
Fund Balance - Beginning of Year (audited)	44,439	-		1,999,044	1,738,706		8,190,768	7,746,270	
Fund Balance - End of Year (projected)	-	-		1,738,706	1,065,293		7,746,270	7,544,743	